

IC 6-9-29

Chapter 29. Innkeeper's Tax Administration

IC 6-9-29-1

Application of chapter

Sec. 1. This chapter applies to all counties imposing an innkeeper's tax under this article.

As added by P.L.85-1995, SEC.38.

IC 6-9-29-1.5

Effective date of ordinance to be specified; certified copy of ordinance

Sec. 1.5. (a) Unless otherwise provided in this article, a county fiscal body that adopts an ordinance to impose, rescind, or increase or decrease the rate of a county innkeeper's tax must specify the effective date of the ordinance to provide that the ordinance takes effect:

- (1) at least thirty (30) days after the adoption of the ordinance; and
- (2) on the first day of a month.

(b) If a county fiscal body adopts an ordinance described in subsection (a), it must immediately send a certified copy of the ordinance to the commissioner of the department of state revenue.

As added by P.L.119-1998, SEC.20.

IC 6-9-29-2

Liability; penalty for failure to remit tax

Sec. 2. An individual who:

- (1) is an individual taxpayer or an employee, an officer, or a member of a corporate or partnership taxpayer; and
- (2) has a duty to remit innkeeper's taxes to the department of state revenue or a political subdivision;

holds those innkeeper's taxes in trust for the state or political subdivision and is personally liable for the payment of the innkeeper's taxes, plus any penalties and interest attributable to the innkeeper's taxes, to the state or political subdivision. An individual who knowingly fails to collect or remit the innkeeper's taxes to the state or political subdivision commits a Class D felony.

As added by P.L.85-1995, SEC.38.

IC 6-9-29-3

Rights and powers of county treasurer

Sec. 3. If an ordinance has been adopted requiring the payment of the innkeeper's tax to the county treasurer instead of the department of state revenue, the county treasurer has the same rights and powers with respect to collecting the county innkeeper's tax as the department of state revenue.

As added by P.L.85-1995, SEC.38.

IC 6-9-29-4

Summary data to be provided by department of state revenue

Sec. 4. Upon a request by a county auditor or treasurer, the department of state revenue shall provide summary data regarding innkeeper's tax collections for the county. This data may not include any confidential information. The department shall provide the summary data within ten (10) business days after the request is made.

As added by P.L.85-1995, SEC.38.